

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Charles Schinzer
DOCKET NO.: 06-25177.001-R-1
PARCEL NO.: 05-32-104-119

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Charles Schinzer, the appellant, and the Cook County Board of Review.

The subject property consists of a 15,634 square foot parcel of land containing a 41-year old, masonry, single-family dwelling. The improvement contains 2,926 square feet of living area, two and one-half baths, air conditioning, a fireplace, and a partial, unfinished basement. The appellant argued that there was unequal treatment in the assessment process of the land and improvement as the basis for this appeal.

In support of the equity argument, the appellant submitted limited data on four comparables and full assessment data and descriptions on three of these properties suggested as comparable to the subject. Colored photographs of the subject property, the suggested comparables and several other properties were also submitted. The data in its entirety reflects that the three detailed properties are located within seven blocks of the subject and are improved with a two-story, frame and masonry, single-family dwelling with two and one-half baths, air conditioning, and a partial, finished basement. The properties

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 9,380
IMPR.: \$52,668
TOTAL: \$62,048

Subject only to the State multiplier as applicable.

PTAB/0747JBV

range: in age from 41 to 49 years; in size from 2,174 to 2,297 square feet of living area; and in improvement assessments from \$10.72 to \$12.36 per square foot of living area. As to the land, the detailed properties range in size from 7,210 to 13,447 square feet and have land assessments from \$1.40 to \$1.48. As a result of its analysis, the appellant requested a reduction of the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was \$70,581, or \$24.12 per square feet of living area and the land assessment was \$9,380, or \$.60 per square foot. The board also submitted a copy of the property characteristic printout for the subject and assessment data and descriptions of two properties suggested as comparable to the subject. In addition, the board of review presented a grid listing the sale date and price of class 2-78 properties in the subject's neighborhood. The two suggested comparables are located within the subject's neighborhood and are improved with a one or two-story, masonry, single-family dwelling with two and one-half or three and one-half baths, air conditioning, and, for one property, a full, finished basement and a fireplace. The properties were 40 and 42 years and contain 2,986 and 3,073 square feet of living area. These properties have improvement assessments of \$18.85 and \$15.00 per square foot of living area. As to the land, these properties contain 14,172 and 16,440 square feet and have land assessments of \$1.64 and \$1.48 per square foot. In addition, the board submitted copies of its file from the board of review's level appeal. As a result of its analysis, the board requested confirmation of the subject's assessment.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Appellants who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. *Property Tax Appeal Board Rule 1910.65(b)*. Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented,

the PTAB concludes that the appellant has met this burden and that a reduction is warranted.

The parties presented assessment data on a total of five equity comparables. As to the improvement, the PTAB finds the appellant's comparables and the board of review's comparable #1 are similar to the subject. These four comparables contain a two-story, masonry or frame and masonry, single-family dwelling located within the subject's neighborhood. The improvements range: in age from 41 to 49 years; in size from 2,174 to 2,986 square feet of living area; and in improvement assessments from \$10.92 to \$20.50 per square foot of living area. In comparison, the subject's improvement assessment of \$24.12 per square foot of living area falls above the range established by these comparables. The PTAB accorded less weight to the remaining comparables due to a disparity in design or lack of detailed information.

As to the land, the parties presented assessment data on a total of five comparables. The PTAB finds these comparables similar to the subject. They range in size from 7,210 to 16,440 square feet and in land assessment from \$1.40 to \$1.64 per square foot. In comparison, the subject's land assessment of \$.60 per square foot falls below the range established by these comparables.

As a result of this analysis, the PTAB further finds that the appellant has adequately demonstrated that the subject's improvement was inequitably assessed by clear and convincing evidence and that a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: August 14, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.